

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, NORTHERN DIVISION**

In re:

CHEBOYGAN LUMBER COMPANY

Debtor.
_____ /

Chapter 11
Case No. 14-20232
Hon. Daniel S. Opperman

**DEBTOR'S FIRST OMNIBUS OBJECTION TO
CLAIMS – MICHIGAN DEPARTMENT OF TREASURY**

PLEASE NOTE THAT THIS IS AN OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM.
EACH CREDITOR SERVED WITH THIS NOTICE SHOULD LOCATE THEIR NAMES AND
CLAIMS IN THE OBJECTION

NOW COMES the Debtor in the above-captioned matter by and through its counsel,
LAMBERT LESER and for its First Omnibus Objection to Claims states as follows:

1. The Debtor filed a voluntary petition for relief on February 6, 2014.
2. The Debtor received confirmation of its Combined Plan and Disclosure Statement on September 4, 2015 [Docket No. 154].
3. After a review of the claims filed in this proceeding the Debtor has determined that two claims filed by the Michigan Department of Treasury ("Treasury") are incorrect and should be revised by the Court.
4. Claim 9-3 was filed by Treasury in the secured amount of \$178,658.02 and a priority amount of \$95,313.33. The Debtor believes this claim should be revised for two reasons.
5. First, the secured aspects of the claim are based on liens filed by Treasury against assets that were sold as part of the overall sale of substantially all of the Debtor's assets, as approved by the Court in an order dated June 30, 2014 [Docket No. 120].

The property of the Debtor was sold free and clear of liens per the terms of that

6. The second grounds for objection to Claim 9-3 is that it is calculated based on estimated amounts due for returns that had not been filed. The Debtor believes all necessary returns have now been filed and believes that the total liability under this claim is no greater than an unsecured claim in the amount of \$72,052.91.
7. Claim 24-6 was filed by Treasury in the amount of \$352,210.34 as an administrative claim. Although the Debtor ceased operations on April 5, 2014, Claim 24-6 has estimated tax amounts for tax periods well beyond that date. The Debtor has filed Treasury Form 163 Notice of Change or Discontinuance and believes the total amount due on this claim is no more than \$2,577.47.

WHEREFORE, the Debtor respectfully requests that this Honorable Court enter an order, in substantially the form provided as Exhibit 1, adjusting the claims contained in this First Omnibus Objection to Claims.

LAMBERT LESER

/s/ Adam D. Bruski

Date: December 2, 2015

By: _____

ADAM D. BRUSKI (P70030)
Attorneys for Debtor
916 Washington Avenue, Suite 309
Bay City, Michigan 48708
Telephone: (989) 893-3518
abruski@lambertleser.com

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, NORTHERN DIVISION**

In re:

CHEBOYGAN LUMBER COMPANY

Debtor.

Chapter 11
Case No. 14-20232
Hon. Daniel S. Opperman

**ORDER GRANTING DEBTOR'S FIRST OMNIBUS
OBJECTION TO CLAIMS – MICHIGAN DEPARTMENT OF TREASURY**

Upon the Debtor's First Omnibus Objection to Claims (the "Objection"), seeking entry of an order (the "Order") disallowing and or/adjusting certain claims (the "Disputed Claims"); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Debtor's estate, its creditors, and other parties in interest; and the Debtor having provided appropriate notice of the Objection and the opportunity for a hearing on this objection under the circumstances and no other or further notice need be provided; and the Court having considered any responses to the Objection; and the Court having determined that the legal and factual bases for disallowance and/or adjustment of the Disputed Claims, as applicable, establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT:**

1. The Objection is GRANTED.

2. The Claims listed in the Objection are hereby adjusted and/or disallowed as set forth therein.
3. This Order is without prejudice to the Debtor's rights to (a) object to the Claims on grounds other than as stated in the Objection if any such proof of claim is reconsidered; and (b) object, on all available grounds, to any other proof of claim filed in these cases.
4. Each Disputed Claim and the objections by the Debtor to such Disputed Claim, as addressed in the Objection and as set forth on the exhibits thereto, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimant whose Disputed Claim is subject to this order shall only apply to the contested matter which involved such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this order.
5. The Court retains jurisdiction with respect to all matters arising from or related to the enforcement or interpretation of this Order.

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, NORTHERN DIVISION**

In re:

Chapter 11 Proceeding

CHEBOYGAN LUMBER COMPANY

Case No.: 14-20232

Debtor

Hon. Daniel S. Opperman

**NOTICE OF FIRST OMNIBUS OBJECTION TO CLAIMS – MICHIGAN
DEPARTMENT OF TREASURY**

The Debtor has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before January 14, 2016 you or your lawyer must:

1. File with the court a written response to the objection, explaining your position,
at:

U.S. Bankruptcy Court
111 First Street
Bay City, Michigan 48708

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also mail a copy to:

Adam D. Bruski
Lambert Leser, Attorneys at Law
Attorneys for the Debtor
916 Washington Ave., Suite 309
Bay City, MI 48708

2. Attend the hearing on the objection, scheduled to be held on January 21, 2016 at 1:30 p.m. at the United States Bankruptcy Court, 111 First Street, Bay City, Michigan 48708 unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

Dated: December 2, 2015

LAMBERT LESER
/s/ Adam D. Bruski
By: _____
ADAM D. BRUSKI (P70030)
Attorneys for Debtor
916 Washington Avenue, Suite 309
Bay City, Michigan 48708
Telephone: (989) 893-3518
abuski@lambertleser.com

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, NORTHERN DIVISION

In re:

CHEBOYGAN LUMBER COMPANY,

Debtor.

Chapter 11

Case No. 14-20232

Hon. Daniel S. Opperman

CERTIFICATE OF SERVICE

I hereby certify that I am employed with the law offices of Lambert Leser and that on December 2, 2015, I electronically filed the foregoing NOTICE and DEBTOR'S FIRST OMNIBUS OBJECTION TO CLAIMS - MICHIGAN DEPARTMENT OF TREASURY with the Clerk of the Court using the ECF system and the Clerk of the Court sent same to all participants to this matter via the Court's ecf email and I hereby certify that I have mailed by U.S. Postal Service the NOTICE and DEBTOR'S FIRST OMNIBUS OBJECTION TO CLAIMS - MICHIGAN DEPARTMENT OF TREASURY to the following non-ECF participants on December 2, 2015:

Michigan Department of Treasury/Revenue/AG
P.O. Box 30456
Lansing, Michigan 48909-7955

Michigan Department of Treasury
P.O. Box 30168
Lansing, Michigan 48909

LAMBERT LESER

Date: 12/2/2015

BY: /s/ Sondra J. Cardinal
SONDRA J. CARDINAL
Legal Assistant to
Adam D. Bruski (P70030)
Attorney for Debtor
P.O. Box 835
Bay City, MI 48707-0835
Phone: (989) 893-3518
scardinal@lambertleser.com